

SAN JUAN UNIFIED SCHOOL DISTRICT

Audit Report

NOTIFICATION OF TRUANCY PROGRAM

Chapter 498, Statutes of 1983; Chapter 1023, Statutes of 1994;
Chapter 19, Statutes of 1995; and Chapter 69, Statutes of 2007

July 1, 2006, through June 30, 2010



JOHN CHIANG
California State Controller

November 2011



JOHN CHIANG
California State Controller

November 30, 2011

Lucinda Luttgen, President
Board of Education
San Juan Unified School District
3738 Walnut Avenue
Carmichael, CA 95608-0477

Dear Ms. Luttgen:

The State Controller's Office audited the costs claimed by the San Juan Unified School District for the legislatively mandated Notification of Truancy Program (Chapter 498, Statutes of 1983; Chapter 1023, Statutes of 1994; Chapter 19, Statutes of 1995; and Chapter 69, Statutes of 2007) for the period of July 1, 2006, through June 30, 2010.

The district claimed \$1,192,046 for the mandated program. Our audit disclosed that \$1,086,513 is allowable and \$105,533 is unallowable. The costs are unallowable because the district claimed non-reimbursable initial truancy notifications. The State paid the district \$180,790. The State will pay allowable costs claimed that exceed the amount paid, totaling \$905,723, contingent upon available appropriations.

If you disagree with the audit finding, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (CSM). The IRC must be filed within three years following the date that we notify you of a claim reduction. You may obtain IRC information at the CSM's Web site at www.csm.ca.gov/docs/IRCForm.pdf.

If you have any questions, please contact Jim L. Spano, Chief, Mandated Cost Audits Bureau, at (916) 323-5849.

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

JVB/vb

cc: Glynn Thompson, Interim Superintendent
San Juan Unified School District
Kent Stephens, Chief Financial Officer
San Juan Unified School District
Fil Duldulao, Director of Accounting Services
San Juan Unified School District
David W. Gordon, Superintendent of Schools
Sacramento County Office of Education
Scott Hannan, Director
School Fiscal Services Division
California Department of Education
Carol Bingham, Director
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Thomas Todd, Principal Program Budget Analyst
Education Systems Unit
Department of Finance
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Division of Accounting and Reporting
State Controller's Office

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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by the San Juan Unified School District for the legislatively mandated Notification of Truancy Program (Chapter 498, Statutes of 1983; Chapter 1023, Statutes of 1994; Chapter 19, Statutes of 1995; and Chapter 69, Statutes of 2007) for the period of July 1, 2006, through June 30, 2010.

The district claimed \$1,192,046 for the mandated program. Our audit disclosed that \$1,086,513 is allowable and \$105,533 is unallowable. The costs are unallowable because the district claimed non-reimbursable initial truancy notifications. The State paid the district \$180,790. The State will pay allowable costs claimed that exceed the amount paid, totaling \$905,723, contingent upon available appropriations.

Background

Education Code section 48260.5 (added by Chapter 498, Statutes of 1983) originally required school districts, upon a pupil's initial classification as a truant, to notify the pupil's parent or guardian by first-class mail or other reasonable means that: (1) the pupil is truant; (2) parents or guardians are obligated to compel the pupil's attendance at school; (3) parents or guardians who fail to meet this obligation may be guilty of an infraction and subject to prosecution; (4) alternative educational programs are available in the district; and (5) they have the right to meet with appropriate school personnel to discuss solutions to the pupil's truancy.

Chapter 1023, Statutes of 1994, amended Education Code section 48260.5 to additionally require school districts to notify the pupil's parent or guardian that (1) the pupil may be subject to prosecution; (2) the pupil may be subject to suspension, restriction, or delay of the pupil's driving privilege; and (3) it is recommended that the parent or guardian accompany the pupil to school and attend classes with the pupil for one day.

Chapter 1023, Statutes of 1994, and Chapter 19, Statutes of 1995, amended Education Code section 48260 and renumbered it to section 48260, subdivision (a), stating that a pupil is truant when he or she is absent from school without valid excuse three full days in one school year or is tardy or absent for more than any 30-minute period during the school day without a valid excuse on three occasions in one school year, or any combination thereof.

On November 29, 1984, the State Board of Control (now the CSM) determined that Chapter 498, Statutes of 1983, imposed a state mandate upon school districts reimbursable under Government Code section 17561.

The parameters and guidelines establish the state mandate and define reimbursement criteria. The CSM adopted parameters and guidelines on August 27, 1987, and amended them on July 22, 1993, and January 31, 2008. In compliance with Government Code section 17558, the SCO issues claiming instructions to assist local agencies and schools districts in claiming mandated program reimbursable costs.

Objective, Scope, and Methodology

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Notification of Truancy Program for the period of July 1, 2006, through June 30, 2010.

Our audit scope included, but was not limited to, determining whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

We conducted this performance audit under the authority of Government Code sections 12410, 17558.5, and 17561. We did not audit the district's financial statements. We conducted the audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We limited our review of the district's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures.

We asked the district's representative to submit a written representation letter regarding the district's accounting procedures, financial records, and mandated cost claiming procedures as recommended by generally accepted government auditing standards. However, the district declined our request.

Conclusion

Our audit disclosed an instance of noncompliance with the requirements outlined above. This instance is described in the accompanying Summary of Program Costs (Schedule 1) and in the Finding and Recommendation section of this report.

For the audit period, the San Juan Unified School District claimed \$1,192,046 for costs of the Notification of Truancy Program. Our audit disclosed that \$1,086,513 is allowable and \$105,533 is unallowable. The State paid the district \$180,790. The State will pay allowable costs claimed that exceed the amount paid, totaling \$905,723, contingent upon available appropriations.

**Views of
Responsible
Official**

We issued a draft audit report on October 25, 2011. Kent Stephens, Chief Financial Officer, responded by letter dated November 2, 2011 (Attachment), disagreeing with the audit results. This final audit report includes the district's response.

Restricted Use

This report is solely for the information and use of the San Juan Unified School District, the Sacramento County Office of Education, the California Department of Education, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

November 30, 2011

Schedule 1— Summary of Program Costs July 1, 2006, through June 30, 2010

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment ¹
<u>July 1, 2006, through June 30, 2007</u>			
Number of initial truancy notifications	18,020	15,927	(2,093)
Uniform cost allowance	× \$16.15	× \$16.15	× \$16.15
Total program costs ²	<u>\$ 291,023</u>	257,221	<u>\$ (33,802)</u>
Less amount paid by the State		(54,550)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 202,671</u>	
<u>July 1, 2007, through June 30, 2008</u>			
Number of initial truancy notifications	17,534	16,177	(1,357)
Uniform cost allowance	× \$17.28	× \$17.28	× \$17.28
Total program costs ²	<u>\$ 302,988</u>	279,539	<u>\$ (23,449)</u>
Less amount paid by the State		(9)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 279,530</u>	
<u>July 1, 2008, through June 30, 2009</u>			
Number of initial truancy notifications	16,382	14,851	(1,531)
Uniform cost allowance	× \$17.74	× \$17.74	× \$17.74
Total program costs ²	<u>\$ 290,617</u>	263,457	<u>\$ (27,160)</u>
Less amount paid by the State		(65,849)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 197,608</u>	
<u>July 1, 2009, through June 30, 2010</u>			
Number of initial truancy notifications	17,203	16,021	(1,182)
Uniform cost allowance	× \$17.87	× \$17.87	× \$17.87
Total program costs ²	<u>\$ 307,418</u>	286,296	<u>\$ (21,122)</u>
Less amount paid by the State		(60,382)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 225,914</u>	
<u>Summary: July 1, 2006, through June 30, 2010</u>			
Total program costs	<u>\$ 1,192,046</u>	\$ 1,086,513	<u>\$ (105,533)</u>
Less amount paid by the State		(180,790)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 905,723</u>	

¹ See the Finding and Recommendation section.

² Calculation differences due to rounding.

Finding and Recommendation

FINDING— Non-reimbursable initial truancy notifications

The district claimed non-reimbursable initial truancy notifications totaling \$105,533. The district claimed initial truancy notifications that it distributed for students whose attendance records did not identify the required number of unexcused absences or tardiness occurrences to be classified as truant under the mandated program.

For each fiscal year, we selected a statistical sample of initial truancy notifications based on a 95% confidence level, a precision rate of +/-8%, and an expected error rate of 50%. We chose our statistical sample from the population of initial truancy notifications that the district claimed. We used statistical samples so that we could project each sample's results to the applicable population. The district used either daily attendance accounting or period attendance accounting, depending on the student's grade level. Therefore, we stratified each fiscal year's population into two groups.

The district's attendance records show that some of its initial truancy notifications claimed are non-reimbursable for the following reasons:

- Students accumulated fewer than three unexcused absences or tardiness occurrences while between ages 6 and 18.
- Students accumulated fewer than three total unexcused absences or tardiness occurrences during the school year.

The following table summarizes the non-reimbursable initial truancy notifications identified in our statistical samples:

	Fiscal Year			
	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>
Number of unexcused absences and tardiness occurrences accumulated during the school year:				
Daily attendance accounting:				
Fewer than three while between ages 6 and 18	(20)	(16)	(22)	(1)
Fewer than three total	<u>(6)</u>	<u>(3)</u>	<u>(2)</u>	<u>(2)</u>
Unallowable initial truancy notifications, daily attendance accounting	<u>(26)</u>	<u>(19)</u>	<u>(24)</u>	<u>(3)</u>
Period attendance accounting:				
Fewer than three while between ages 6 and 18	(9)	(5)	(4)	(9)
Fewer than three total	<u>—</u>	<u>—</u>	<u>(1)</u>	<u>(5)</u>
Unallowable initial truancy notifications, period attendance accounting	<u>(9)</u>	<u>(5)</u>	<u>(5)</u>	<u>(14)</u>

The following table summarizes the audit adjustment based on the number of unallowable initial truancy notifications identified for each group sampled:

	Fiscal Year				
	2006-07	2007-08	2008-09	2009-10	Total
Daily attendance accounting:					
Number of unallowable initial truancy notifications from statistical sample	(26)	(19)	(24)	(3)	
Statistical sample size	÷ 148	÷ 147	÷ 147	÷ 146	
Unallowable percentage	(17.57)%	(12.93)%	(16.33)%	(2.05)%	
Population sampled	× 8,680	× 8,001	× 7,545	× 6,006	
Extrapolated number of unallowable initial truancy notifications	(1,525)	(1,035)	(1,232)	(123)	
Uniform cost allowance	× \$16.15	× \$17.28	× \$17.74	× \$17.87	
Unallowable costs, daily attendance accounting ¹	\$ (24,629)	\$ (17,885)	\$ (21,856)	\$ (2,198)	\$ (66,568)
Period attendance accounting:					
Number of unallowable initial truancy notifications from statistical sample	(9)	(5)	(5)	(14)	
Statistical sample size	÷ 148	÷ 148	÷ 148	÷ 148	
Unallowable percentage	(6.08)%	(3.38)%	(3.38)%	(9.46)%	
Population sampled	× 9,340	× 9,533	× 8,837	× 11,197	
Extrapolated number of unallowable initial truancy notifications	(568)	(322)	(299)	(1,059)	
Uniform cost allowance	× \$16.15	× \$17.28	× \$17.74	× \$17.87	
Unallowable costs, period attendance accounting ¹	\$ (9,173)	\$ (5,564)	\$ (5,304)	\$ (18,924)	(38,965)
Audit adjustment	\$ (33,802)	\$ (23,449)	\$ (27,160)	\$ (21,122)	\$ (105,533)

¹ Calculation difference due to rounding.

Education Code section 48260, subdivision (a), as amended in 1994 states:

Any pupil subject to compulsory full-time education or to compulsory continuation education [emphasis added] who is absent from school without valid excuse three full days in one school year or tardy or absent for more than any 30-minute period during the schoolday [sic] without a valid excuse on three occasions in one school year, or any combination thereof, is a truant. . . .

Education Code section 48200 states that children between the ages of 6 and 18 are subject to compulsory full-time education. Therefore, student absences that occur before the student's 6th birthday or after the student's 18th birthday are not relevant when determining whether a student is a truant.

The program's parameters and guidelines state:

A truancy occurs when a student is absent from school without valid excuse three (3) full days in one school year, or is tardy or absent without valid excuse for more than any thirty (30)-minute period during the school day on three (3) occasions in one school year, or any combination thereof.

Recommendation

We recommend that the district claim initial truancy notifications only for those students who meet the truancy definition provided in the parameters and guidelines.

District's Response

Audit by sampling

. . . Annual sample sizes of 146 to 148 notifications were selected each for elementary and secondary schools, for a total of 1,180 notifications for the four years. Based on the claimed number of notifications for the four years (69,139), it appears the sample size is approximately 1.7%. The results from this review of less than two-percent of the total number of notices were extrapolated to the sample universe and the claims were adjusted based on the extrapolation.

The draft audit report has cited no statutory or regulatory authority to allow the Controller to reduce claimed reimbursement based on an extrapolation of a statistical sample. The Controller does not assert that the claimed costs were excessive or unreasonable, which is the only mandated cost audit standard in Government Code Section 17561, subdivision (d) (2). It would, therefore, appear that the entire findings are based upon the wrong standard for review.

Aside from the legal basis for sampling, there are potential factual problems with the sample students selected. The ultimate risk for extrapolating findings from a sample is that the conclusions obtained from the sample may not be representative of the universe. That is, the errors perceived from the sample do not occur at the same rate in the universe. That is what may have occurred in this audit. . . .

Number of absences required

Of the 1,180 notifications sampled, 19 were deemed unallowable because the students had only three *documented* absences during the school year. The District believes it properly complied with state law and issued truancy notifications after three absences but has been unable to locate the requested supporting documentation, and therefore will concede this adjustment based on insufficient documentation.

Age of student

Of the 1,180 notifications sampled, 86 were deemed unallowable because the student was not between the ages of 6 and 18 years and therefore outside the scope of the compulsory attendance law (Education Code Section 48200). However, the District has distinct statutory duties to enroll some children who are five years old by December 2 of the year of enrollment as well as continue to enroll special education students through age 21. To the extent that these particular circumstances occur for any of the sampled students, the disallowance is without legal authority and the sampled student is statistically not representative of the universe. . . .

SCO's Comment

Our finding and recommendation is unchanged. The district did not provide additional documentation to refute the audit findings. We have the following comments on the district's response:

Audit by Sampling

The district concludes that the SCO based its audit finding on the "wrong standard for review" and that the SCO may reduce only those claims that it determines to be excessive or unreasonable. We disagree. Government Code section 17558.5 requires the district to file a reimbursement claim for *actual* mandate-related costs. Government Code section 17561, subdivision (d)(2), allows the SCO to audit the district's records to verify *actual* mandate-related costs. In addition, Government Code section 12410 states, "The Controller shall audit all claims against the state, and may audit the disbursement of any state money, for correctness, legality, and for sufficient provisions of law for payment."

The SCO did, in fact, conclude that the district's claim was excessive. "Excessive" is defined as "exceeding what is usual, *proper*, *necessary* [emphasis added], or normal."¹ The district's mandated cost claims exceeded the proper amount based on the reimbursable costs that the parameters and guidelines identify.

The SCO conducted its audit according to generally accepted government auditing standards (*Government Auditing Standards*, issued by the U.S. Government Accountability Office, July 2007). *Government Auditing Standards*, section 1.03 states, "The professional standards and guidance contained in this document . . . provide a framework for conducting high quality government audits and attestation engagements with competence, integrity, objectivity, and independence." Generally accepted government auditing standards require the auditor to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions. The standards recognize statistical sampling as an acceptable method to provide sufficient, appropriate evidence.

The district alleges that this audit *may have potential* factual problems with the sample and conclusions that *may not* be representative of the universe. The district provided no specific, factual documentation to support its allegations.

Number of Absences Required

The district states, "... 19 [notifications] were deemed unallowable because the students had only three *documented* absences during the school year. . . ." Although the district conceded this portion of the audit adjustment, the district's comment is factually inaccurate. From the statistical samples, we identified 19 unallowable notifications because the district documented *fewer than* three unexcused absences or tardiness occurrences during the school year.

¹ Merriam-Webster Collegiate Dictionary, Tenth Edition, 2001.

Age of Student

The district does not distinguish between its statutory responsibility to enroll students versus its responsibility to issue initial truancy notification letters. Although the district might be obligated to enroll students younger than age 6 or older than age 17, those students are not subject to compulsory attendance requirements. Therefore, for initial truancy notification purposes, it is irrelevant whether students are absent when they are younger than age 6 or older than age 17.

OTHER ISSUES

The district's response included other comments related to the mandated cost claims. The district's comments and SCO's responses are presented below.

Statute of limitationsDistrict's Response

... The District asserts that the audit of the FY 2006-07 annual reimbursement claim commenced after the time limitation for audit had passed. ...

The annual reimbursement claim for FY 2006-07 is subject to this version of Section 17558.5 [Statutes of 2004, Chapter 890, Section 18] because the claim was filed on February 14, 2008. The entrance conference was conducted on February 15, 2011, which is more than three years after the date the annual claim was filed as well as more than three years after the date of first payment (\$54,550) on this annual claim which occurred on March 12, 2007.

SCO's Comment

Our finding and recommendation is unchanged. The district infers that the audit did not commence until the entrance conference date of February 15, 2011. We disagree.

The SCO initiated the audit on January 24, 2011, by telephone call to Michael Dencavage, the district's former Chief Financial Officer. On the same date, we requested supporting documentation from the district and the district responded that it was retrieving the requested documentation. Therefore, the SCO initiated the audit within three years of the date that the district filed its claim.

**Management
representation letter**District's Response

The District will not be providing the requested written management representation letter. ...

SCO's Comment

Our finding and recommendation is unchanged. We modified our audit report to disclose that the district declined to provide the written representation letter that is recommended by generally accepted government auditing standards.

**Public records
request**District's Response

The District requests that the Controller provide the District any and all written instructions, memorandums, or other writings in effect and applicable during the claiming period relevant to the findings, and specifically, the Controller's legal authority to use statistical sampling to adjust claims and to disallow notices sent to students whose attendance is otherwise required by law. . . .

SCO's Comment

The SCO responded to the district's request by separate letter dated November 7, 2011.

The district's request is misleading. The district infers that all unallowable initial truancy notifications were notifications "sent to students whose attendance is otherwise required by law."

Of the 105 unallowable notifications identified in our statistical sample results, only 19 notifications are applicable to students whose absences occurred during periods when their attendance was required by law. The district sent the remaining notifications for students who accumulated absences during periods that the students' attendance was not mandatory pursuant to Education Code section 48200.

**Attachment—
District's Response to
Draft Audit Report**



San Juan Unified School District

Budget Services

3738 Walnut Ave., Carmichael, CA 95608
P. O. Box 477, Carmichael, CA 95609-0477
Telephone (916) 971-7678 ☎ Fax (916) 971-7255
Internet Web Site: www.sanjuan.edu

Glynn Thompson, Interim Superintendent of Schools

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

November 2, 2011

Jim L. Spano, Chief
Mandated Cost Audits Bureau
Division of Audits
State Controller's Office
P.O. Box 942850
Sacramento, CA 94250-5874

Re: Chapter 498, Statutes of 1983
Notification of Truancy
Fiscal Years: 2006-07, 2007-08, 2008-09, and 2009-10
San Juan Unified School District

Dear Mr. Spano:

This letter is the response of the San Juan Unified School District to the letter from Jeffrey V. Brownfield, Chief, Division of Audits, dated October 25, 2011, that transmitted the draft audit report of the District's Notification of Truancy mandate annual reimbursement claims for the period of July 1, 2006 through June 30, 2010.

The findings involve legal issues that are the subject of several incorrect reduction claims, including two filed by this District, still pending hearing by the Commission on State Mandates, and cannot be resolved for this audit without the findings from the Commission. Therefore, the District will be filing an incorrect reduction from this audit to preserve its rights.

Finding - Non-reimbursable initial truancy notifications

The District claimed \$1,192,046 for the four fiscal years that are the subject of this audit. The draft audit report concludes that \$105,533 is not allowable for the audit period.

Audit by sampling

The draft audit report states that this finding is based on a statistical sample of truancy notifications actually examined for the four fiscal years. Annual sample sizes of 146 to

148 notifications were selected each for elementary and secondary schools, for a total of 1,180 notifications for the four years. Based on the claimed number of notifications for the four years (69,139), it appears the sample size is approximately 1.7%. The results from this review of less than two-percent of the total number of notices were extrapolated to the sample universe and the claims were adjusted based on the extrapolation.

The draft audit report has cited no statutory or regulatory authority to allow the Controller to reduce claimed reimbursement based on an extrapolation of a statistical sample. The Controller does not assert that the claimed costs were excessive or unreasonable, which is the only mandated cost audit standard in Government Code Section 17561, subdivision (d) (2). It would, therefore, appear that the entire findings are based upon the wrong standard for review.

Aside from the legal basis for sampling, there are potential factual problems with the sample students selected. The ultimate risk for extrapolating findings from a sample is that the conclusions obtained from the sample may not be representative of the universe. That is, the errors perceived from the sample do not occur at the same rate in the universe. That is what may have occurred in this audit.

This issue is the subject of appeals pending decision by the Commission on State Mandates.

Number of absences required

Of the 1,180 notifications sampled, 19 were deemed unallowable because the students had only three *documented* absences during the school year. The District believes it properly complied with state law and issued truancy notifications after three absences but has been unable to locate the requested supporting documentation, and therefore will concede this adjustment based on insufficient documentation.

Age of student

Of the 1,180 notifications sampled, 86 were deemed unallowable because the student was not between the ages of 6 and 18 years and therefore outside the scope of the compulsory attendance law (Education Code Section 48200). However, the District has distinct statutory duties to enroll some children who are five years old by December 2 of the year of enrollment as well as continue to enroll special education students through age 21. To the extent that these particular circumstances occur for any of the sampled students, the disallowance is without legal authority and the sampled student is statistically not representative of the universe.

This issue is the subject of appeals pending decision by the Commission on State Mandates.

Statute of Limitations

This is not an audit finding. The District asserts that the audit of the FY 2006-07 annual reimbursement claim commenced after the time limitation for audit had passed. Statutes of 2004, Chapter 890, Section 18, operative January 1, 2005 amended Section 17558.5, subdivision (a), to state:

A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced.

The annual reimbursement claim for FY 2006-07 is subject to this version of Section 17558.5 because the claim was filed on February 14, 2008. The entrance conference was conducted on February 15, 2011, which is more than three years after the date the annual claim was filed as well as more than three years after the date of first payment (\$54,550) on this annual claim which occurred on March 12, 2007.

Management Representation Letter

The District will not be providing the requested written management representation letter since it could be construed as a waiver of future appeal rights. The District did respond verbally to questions from the auditor related to internal control procedures, to the apparent satisfaction of the auditor since there are no audit findings stated for those issues.

Public Records Request

The District requests that the Controller provide the District any and all written instructions, memorandums, or other writings in effect and applicable during the claiming period relevant to the findings, and specifically, the Controller's legal authority to use statistical sampling to adjust claims and to disallow notices sent to students whose attendance is otherwise required by law.

Government Code section 6253, subdivision (c), requires the state agency that is the subject of the request, within ten days from receipt of a request for a copy of records, to determine whether the request, in whole or in part, seeks copies of disclosable public records in your possession and promptly notify the requesting party of that determination and the reasons therefore. Also, as required, when so notifying the District please state the estimated date and time when the records will be made available.

Sincerely,



Kent Stephens, Chief Financial Officer
San Juan Unified School District

**State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, CA 94250-5874**

<http://www.sco.ca.gov>